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AIS Quality, System Quality, Accounting Information Quality, and Decision Making Outcomes: A Bibliometric-Systematic Review

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ABSTRACT

This study aims to analyze the development of the literature and the relationship between Accounting Information System (AIS) quality, accounting information quality, and managerial decision-making. The study used a bibliometric analysis of 68 Scopus-indexed documents from 2003–2026 and a systematic review of 36 studies, consisting of 29 studies with verified full text and seven studies based on verified abstracts for limited extraction. The results of the bibliometric analysis show an increase in publications and thematic links between AIS quality, information quality, decision-making, and organizational performance. The systematic synthesis found that the relationship between system quality and accounting information quality was the most consistent finding. However, the relationship with decision-making showed variations based on direct, indirect, mediating mechanisms, information type, and organizational context. The study also identified conceptual inconsistencies between AIS quality, success, and effectiveness. The findings produce a noncausal evidence pathway framework that distinguishes decision-making from organizational performance and emphasizes the importance of construct clarity, testing decision mechanisms, method diversification, and cross-context validation in further empirical research.

INTRODUCTION

Accounting Information Systems (AIS) convert accounting data into information used in managerial evaluation and decision related activities. Their relevance extends beyond transaction processing because the usefulness of an AIS depends not only on whether the system operates, but also on the quality of the information it produces and the extent to which that information supports managerial action. The information systems success literature distinguishes system characteristics, information outputs, use, user responses, and downstream outcomes rather than treating information system success as a single property (DeLone & McLean, 2003; Petter et al., 2008). AIS studies apply similar distinctions when

linking system and information characteristics with managerial outcomes (Al-Hattami, 2024; Octavia et al., 2026).

The literature is nevertheless fragmented in how these constructs are labeled and operationalized. System quality refers primarily to technical or operational properties, whereas information quality concerns outputs and accounting information quality adds a domain specific output layer. Broader labels such as AIS quality, AIS success, and AIS effectiveness may overlap with these constructs but don't denote a uniform empirical object. Boundary cases illustrate the problem: Astuty et al. (2023) shift between accounting information quality and quality of AIS terminology, whereas Pereira et al. (2024) use an author labeled AIS quality proxy based on discretionary accruals rather than conventional technical system attributes. Such variation can be legitimate within individual research designs, but it reduces cumulative comparability when similarly named variables represent materially different phenomena.

Outcome terminology is similarly heterogeneous. The evidence base includes decision making effectiveness, decision making success, decision support, information usefulness, and concrete inventory, investment, tactical, or strategic decision outcomes. These constructs are related but not interchangeable. Organizational performance is also analytically distinct: in some models it follows decision related variables, but it is not itself a measure of decision quality (Monteiro et al., 2021; Paula Monteiro et al., 2022; Tran Thanh Thuy, 2025). A review centered on managerial decision outcomes must distinguish studies that directly operationalize a decision construct from studies that mention decision making only as a rationale or expected benefit.

This distinction exposes a more specific evidentiary gap. Decision making is frequently invoked in AIS research, but direct empirical testing of decision outcomes is comparatively limited. Existing findings also suggest that the relationship from AIS/system quality to information/accounting information quality is more consistent than downstream relationships with decisions. Decision pathways may be direct, indirect, mediated, dependent on information type, or shaped by user level mechanisms such as use, satisfaction, and trust (Monteiro et al., 2021; Lutfi et al., 2022; Octavia et al., 2026). Treating the entire quality–information–decision–performance sequence as equally established would obscure important differences in evidence directness and consistency.

An integrated bibliometric systematic review addresses the problem at two complementary levels. Bibliometric analysis maps the development and conceptual structure of the field, while systematic synthesis evaluates study level constructs, operationalizations, relationship evidence, counterevidence, and gaps (Donthu et al., 2021; Marzi et al., 2025). The present review uses a 68 record Scopus corpus for field mapping and a 36 study evidence base for systematic synthesis; bibliometric co-occurrence is not treated as evidence that an empirical relationship has been established. This separation is important because thematic proximity and relationship evidence answer different questions.

Prior AIS reviews have examined adjacent technological and institutional questions. Han et al. (2023) reviewed accounting and auditing research involving blockchain and artificial intelligence, while Schiavi et al. (2024) examined institutional theory in AIS research and digital transformation. Those scopes provide useful technological and institutional context but do not perform the present combination of construct boundary analysis, decision evidence classification, and relationship family synthesis. The contribution is bounded rather than framed as first ever: the review clarifies distinctions among quality constructs, separates direct and specific decision evidence from contextual references, keeps decision outcomes separate from organizational performance, and compares recurring relationship families while preserving counterevidence and contextual limits.

The review addresses five research questions:

1. RQ1. How has research linking AIS quality, accounting information quality, and decision making outcomes developed over time?
2. RQ2. What conceptual and thematic structures characterize research linking these constructs?
3. RQ3. How are AIS quality, system quality, and accounting information quality conceptualized, distinguished, and operationalized?
4. RQ4. What relationships connect AIS or system quality and information or accounting information quality with decision making outcomes, and what variations, counterevidence, and contextual limits characterize those relationships?
5. RQ5. What theoretical, measurement, methodological, and contextual gaps remain?

METHODS

Review Design and Search

The study combined bibliometric mapping with systematic evidence synthesis. Bibliometric analysis was used to describe publication development, field characteristics, and thematic structure, whereas the systematic component examined construct definitions, operationalizations, relationship evidence, counterevidence, theory, method, and context (Marzi et al., 2025). The two evidence bases remained analytically distinct: 68 Scopus records formed the bibliometric corpus and 36 studies formed the systematic evidence base.

Scopus was selected because its structured metadata supported both bibliometric analysis and systematic screening. The final search was conducted on 1 October 2026 through TITLE-ABS-KEY, with no additional document type, year, subject area, or language filters. Query development produced conservative (47), balanced (53), and broader sensitivity (82) yields. Adding “quality of accounting information” to the balanced formulation produced the retained 68 record primary corpus. The 82 record formulation was retained only as a diagnostic sensitivity check because broader terminology increased retrieval from adjacent financial reporting and corporate finance domains. It was never merged with the primary corpus or treated as a second evidence base. The exact text of the 82 record query is not

recoverable from the surviving search development record and was neither reproduced nor reconstructed.

The final primary query was:

```
TITLE-ABS-KEY(
  "accounting information system*"
  AND
  (
    "system quality"
    OR "information quality"
    OR "accounting information quality"
    OR "quality of accounting information"
    OR "system effectiveness"
    OR "information system success"
    OR "AIS effectiveness"
  )
  AND
  (
    "decision making"
    OR "decision-making"
    OR "decision quality"
    OR "decision effectiveness"
    OR "decision usefulness"
    OR "decision performance"
    OR "decision support"
    OR "managerial decision*"
    OR "management decision*"
    OR "strategic decision*"
  )
)
```

The 68 record export was checked for duplicate DOI, normalized title, Scopus EID, and near duplicate title matches; none were detected. All records contained abstracts. Missing DOI or keyword metadata were treated as metadata limitations rather than as indicators of study quality.

Screening, Eligibility, and Evidence Status

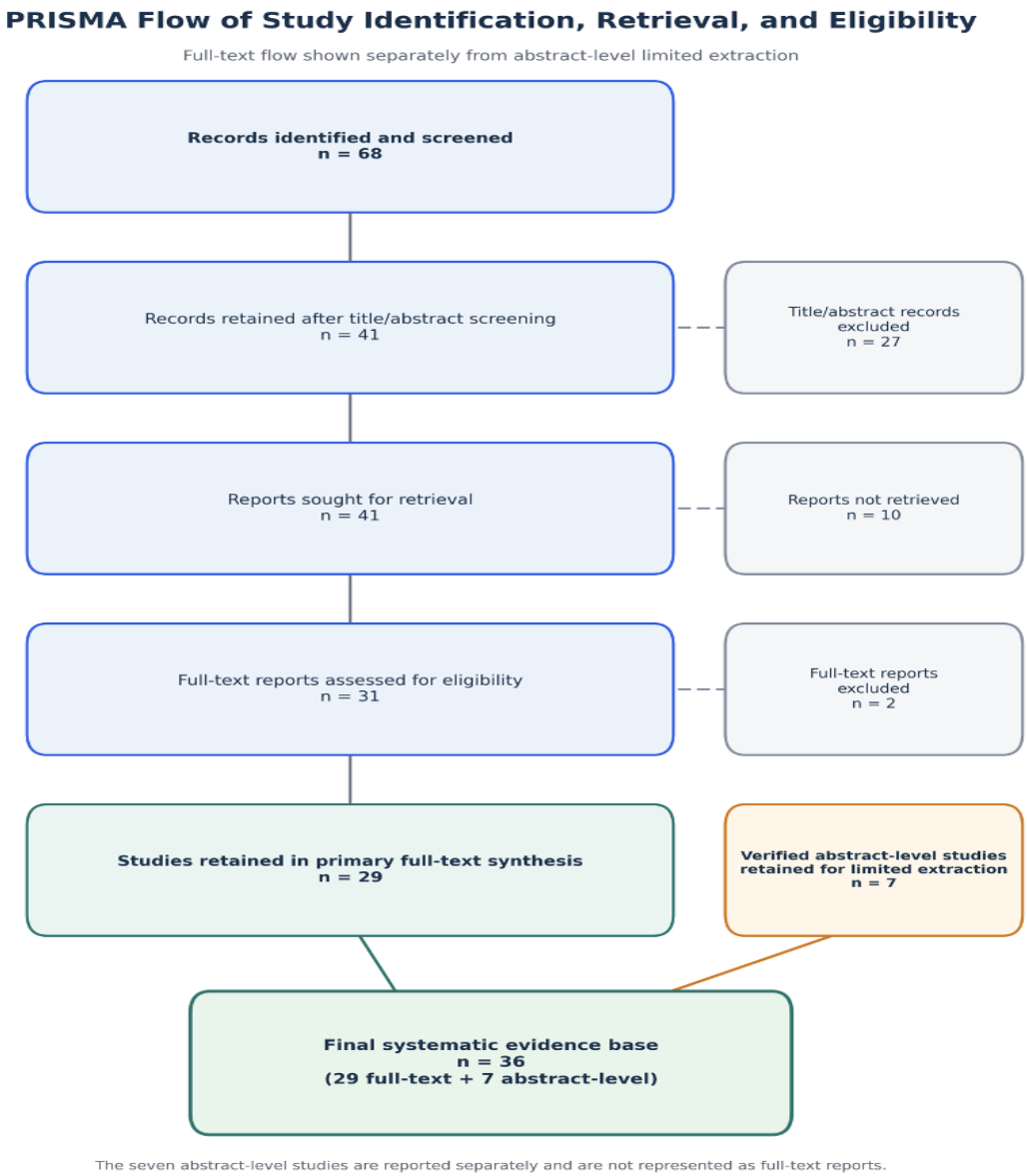
All 68 records underwent title and abstract screening. Eligibility required a direct AIS anchor together with substantive relevance to an AIS related quality construct and/or a decision related outcome. Screening produced 33 include, 27 exclude, and 8 uncertain classifications; the 33 included and 8 uncertain records (41 reports) proceeded to retrieval and further eligibility assessment. Membership in the bibliometric corpus didn't itself confer systematic review eligibility.

Full text was retrieved for 31 of the 41 reports. Two retrieved reports were excluded at full text assessment: one financial statement information quality study fell outside the focal AIS quality decision scope, and one decision making study lacked an eligible focal quality construct. This left 29 verified full text studies. Of the 10 reports not retrieved in full, seven contained sufficient verified abstract or metadata information to confirm eligibility and were retained for limited extraction; three remained unresolved and were excluded. The final evidence base was 36 studies: 29 verified full text assessment and 7 verified at the abstract level with limited extraction.

Evidence status constrained extraction. Full text studies could support claims verified from article text, tables, and reported analyses. Abstract level studies contributed only information explicitly available in verified abstracts or metadata; unreported theory, measurement items, coefficients, mediation/moderation mechanisms, or detailed limitations were not inferred. Missing information was recorded as NOT REPORTED or unavailable rather than reconstructed.

Decision evidence was classified independently of general decision rhetoric. Directly measured decision making required an explicit decision construct such as decision effectiveness, success, or support. Specific decision outcome required a bounded operational or use outcome such as inventory, investment, financial information usefulness, or tactical/strategic support. Context/background only covered studies that mentioned decision making in rationale, discussion, or implications without measuring it as a focal outcome. These rules produced the locked 9 direct, 5 specific, and 22 context/background distribution.

The review used predefined screening categories, structured extraction, evidence status labels, source location controls, and later claim to source reconciliation. Independent dual screening and an inter reviewer agreement statistic are not documented and are not claimed. Study identification and selection were reported with reference to PRISMA 2020 (Page et al., 2021).



Source: author's analysis, October 1, 2026

Figure 1: PRISMA Flow of Study Identification, Retrieval, and Eligibility

Bibliometric Procedures

Bibliometric analysis used the complete 68 record primary corpus. Descriptive analysis covered annual publication output, document types, source distribution, authorship, country affiliations, and citation patterns. These indicators were used to characterize the structure of the field rather than as measures of methodological quality or empirical strength (Donthu et al., 2021).

Author keyword co-occurrence analysis was conducted using VOSviewer with full counting and a minimum occurrence threshold of two. Author keywords were selected

because index keywords were sparsely available in the dataset (van Eck & Waltman, 2010). Five records without author keywords were retained in the descriptive bibliometric analysis but did not contribute items to the co-occurrence network. Conservative normalization was applied to merge differences in case and whitespace, direct AIS singular, plural, and abbreviation variants, equivalent quality phrases with reversed word order, and ERP terminology. Conceptually distinct terms, including system quality, information quality, accounting information quality, AIS quality, AIS success, and AIS effectiveness, were retained separately. The final network comprised 31 keywords distributed across seven clusters.

The surviving exports preserve keyword labels, occurrences, links, total link strength, cluster membership, coordinates, and average publication year. They don't preserve the VOSviewer version, normalization method, clustering resolution, minimum cluster size, random seed, material layout settings, or a complete term level thesaurus. These parameters were not inferred from software defaults or recreated by rerunning the analysis. Network and overlay outputs were interpreted only as bibliometric proximity and temporal positioning, not as empirical or causal relationships.

Systematic Extraction, Synthesis, and Evidence Governance

A structured evidence matrix recorded study context, sample, design, analytical method, theory/framework, AIS and quality constructs, decision and organizational outcomes, significant findings, non-significant or conditional findings, limitations, source locations, and evidence status. Author reported constructs and findings were kept separate from cross study interpretive coding, and source terminology was preserved where harmonization would obscure substantive differences.

Cross study synthesis organized evidence around AIS/system quality, information/accounting information quality, user/use mechanisms, decision outcomes, organizational outcomes, theory, method, and context. Relationship families were then classified qualitatively as strong, moderate, or limited using five considerations: evidence directness, cross study consistency, replication, diversity of methods and contexts, and contradictory/non-significant/conditional evidence. The grades are not effect sizes, causal certainty ratings, grade assessments, study quality scores, or risk of bias judgments.

Evidence strength was graded according to the consistency, directness, and breadth of the available findings. Strong support was assigned only where comparatively consistent and replicated direct evidence was available, which applied to the relationship between AIS or system quality and information or accounting information quality. Moderate support reflected recurring evidence that was more heterogeneous, indirect, mechanism specific, conditional, concentrated in particular contexts, or accompanied by meaningful counterevidence. All other principal relationship families reported in Table 3 were therefore classified as moderate. Limited support was reserved for relationships for which the available evidence was too sparse or indirect to justify a moderate rating. The complete integrated pathway was assessed

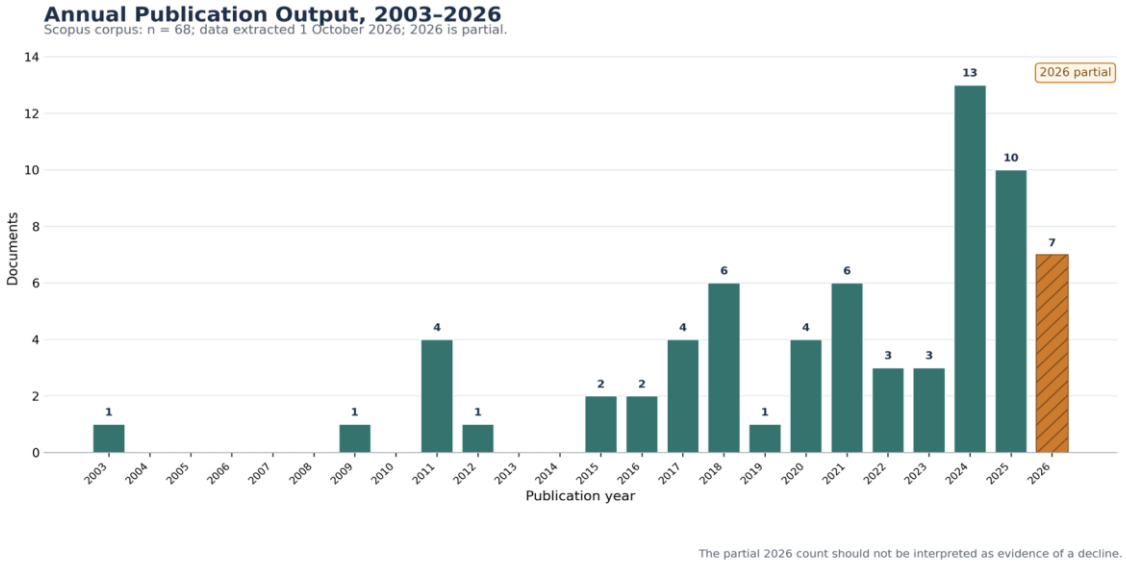
separately and was not considered causally established. No separate study level risk of bias instrument was applied.

Nine supplementary sources were used to support foundational theory, construct framing, bibliometric and systematic review methodology, and the contemporary digital AIS context. These sources were not included in the 36 study evidence base and did not influence the relationship grades.

RESULTS

Bibliometric Profile and Thematic Structure

The 68 record corpus covered 2003–2026 and showed increasing recent activity. Forty six records (67.6%) were published in 2020–2026 and 30 (44.1%) in 2024–2026. Output peaked in 2024 at 13 records, followed by 10 in 2025; the seven records indexed for 2026 represent only the period through 1 October and should not be interpreted as a complete annual total.

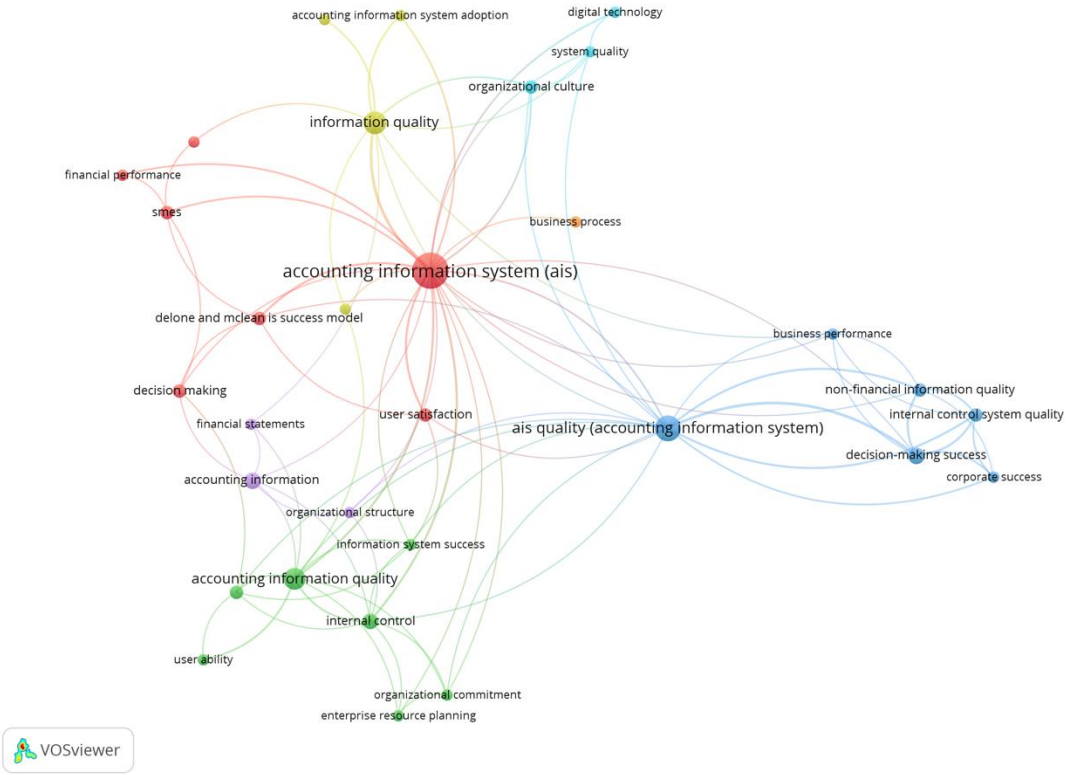


Source: author's analysis., October 1, 2026

Figure 2: Annual Publication Output, 2003–2026

Journal articles accounted for 50 records, followed by 12 conference papers, five book chapters, and one review. Publications were distributed across 51 source titles, indicating no single dominant outlet. The corpus involved 156 unique Scopus authors and affiliations from 24 countries under full counting; Indonesia contributed 26 bibliometric records, followed by Jordan (7), Vietnam (6), Portugal (5), Malaysia (4), and China (4). Twelve records involved more than one country. As of extraction, the corpus had 838 Scopus citations (mean 12.32; median 4), with 16 uncited records. These values describe visibility at one point in time and do not indicate methodological quality or evidentiary strength.

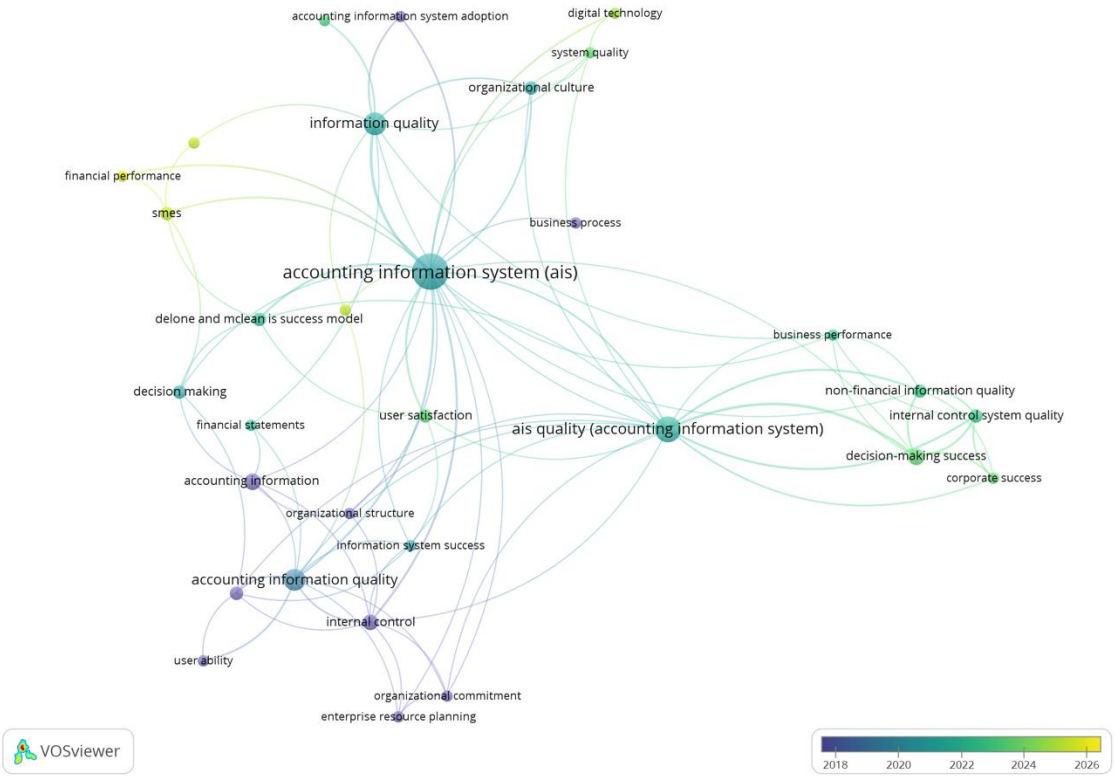
Author keyword co-occurrence analysis retained 31 terms in seven clusters. Accounting information system (AIS) was the most frequent term (29 occurrences; total link strength 41), followed by AIS quality (14; 27), information quality (10; 17), accounting information quality (9; 16), decision making success (5; 15), and internal control (4; 12). The network connected core AIS/IS success and decision concepts with organizational/control antecedents, quality constructs, performance, and digital technology themes. Cluster membership is an analytical summary of co-occurrence, not a theoretical taxonomy or empirical relationship.



Source: author's analysis., October 1, 2026

Figure 2: Author Keyword Co-occurrence Network

Overlay analysis placed adoption, ERP, organizational structure, internal control, and user ability among earlier average terms. Later average terms included decision making success, system quality, digital technology, digital transformation, AIS effectiveness, SMEs, and financial performance. The pattern suggests a shift in terminology toward decision, digital, effectiveness, and performance themes, but average publication year is descriptive and can be unstable for low-occurrence terms.



Source: author's analysis., October 1, 2026

Figure 3: Author Keyword Overlay

Evidence Base Profile and Construct Operationalization

The systematic evidence base comprised 36 studies: 29 verified full text and seven abstract level limited extraction reports. Decision evidence was uneven: nine studies directly measured a decision construct, five examined a specific decision outcome, and 22 used decision making only as context/background. Fourteen of the 36 studies supplied direct or specific decision evidence, while the majority could not support direct decision effect claims.

The methodological profile was concentrated. 32 studies used survey/questionnaire data and 22 applied SEM family analyses. Pereira et al. (2024) was the principal archival panel exception, while Tran Thanh Thuy (2025) included time lagged measurement elements. The D&M/IS success family was the most recurrent theoretical framework (12 studies); 10 studies didn't explicitly name a theory, while theory for the seven abstract level studies was unavailable rather than assumed absent. Geographically, Indonesia (14 studies), Portugal (5), and Vietnam (4) accounted for 23/36 studies (63.9%). Table 1 summarizes the analytical profile, while Supplementary Table S1 preserves the classification and evidence status of every included study.

Table 1. Review and Evidence Base Profile

Dimension	Indicator	n	%	Evidence note
Search/corpus	Primary Scopus records	68	—	Primary bibliometric corpus
Search/corpus	Publication period	2003–2026	—	2026 partial through 1 October 2026
Search/corpus	Search/extraction date	1 October 2026	—	—
Systematic evidence	Primary full text synthesis	29	80.6*	Verified Full Text
Systematic evidence	Additional abstract level studies	7	19.4*	Verified Abstract – Limited Extraction
Systematic evidence	Final evidence base	36	100.0*	29 full text + 7 abstract level
Decision evidence	Directly measured decision making	9	25.0*	Direct decision construct
Decision evidence	Specific decision outcome	5	13.9*	Concrete operational/decision outcome
Decision evidence	Decision relevant total	14	38.9*	Direct + specific
Decision evidence	Context/background only	22	61.1*	Cannot support direct decision effect claims
Method	Survey/questionnaire based	32	88.9*	Dominant design
Method	SEM family analyses	22	61.1*	Includes PLS-SEM, SEM-PLS, AMOS/LISREL and related approaches
Method	Principal archival/panel case	1	—	Pereira et al. (2024)
Method	Time lagged measurement elements	1	—	Tran Thanh Thuy (2025)

Dimension	Indicator	n	%	Evidence note
Theory	D&M / IS success family	12	33.3*	Most recurrent theoretical family; includes Hang & Kim (2025)
Theory	No explicit named theory	10	27.8*	Distinct from unavailable abstract level theory
Theory	Theory unavailable from verified abstract	7	19.4*	Must not be classified as theory free
Geography	Indonesia	14	38.9*	—
Geography	Portugal	5	13.9*	—
Geography	Vietnam	4	11.1*	—
Geography	Indonesia + Portugal + Vietnam	23	63.9*	Geographic concentration
Geography	Jordan	2	5.6*	—
Geography	Thailand	2	5.6*	—

*Percentage denominator = 36 systematic studies.

Source: author's analysis.

Construct operationalization varied substantially. System quality generally captured technical or operational characteristics such as reliability, flexibility, ease of use, accessibility, response speed, availability, and integration. Information quality more often captured relevance, accuracy, timeliness, and completeness, with additional dimensions in some studies. AIS quality usually drew on technical attributes but was sometimes represented by broad latent measures. Two cases remain important boundaries: Astuty et al. (2023) used inconsistent source terminology between accounting information quality and quality of AIS/QAIS, while Pereira et al. (2024) used a discretionary accrual proxy labeled AIS quality rather than a conventional technical system measure.

Accounting information quality showed a more recognizable core around relevance, accuracy, timeliness, and completeness, although reliability, faithful representation, comparability, reporting form, or usefulness appeared in selected studies. AIS success and AIS effectiveness were less comparable because model roles and dimensions varied. Decision making effectiveness, decision making success, decision support, and specific operational decisions were likewise retained separately from organizational performance. Table 2 summarizes these construct patterns and records the principal ambiguities rather than imposing a single retrospective definition.

Table 2. Conceptualization and Operationalization of Core Constructs

Construct	Author labels used	Recurring dimensions / operationalization	Representative studies	Consistency	Important ambiguity / caution
AIS quality	AIS quality; Quality of AIS; QAIS; Accounting Information System Quality	Integration, flexibility, accessibility, ease/usability, reliability; sometimes broad latent scales	Susanto & Meiryani (2018a, 2018b), Ferreira da Silva et al. (2025), Monteiro et al. (2024), Paula Monteiro et al. (2022), Anggraeni et al. (2021), Fitriati & Susanto (2017), Srimindarti et al. (2024), Tran Thanh Thuy (2025), Carolina et al. (2020), Anggraeni & Winarningsih (2021)	MODERATE	Astuty et al. (2023) has label ambiguity; Pereira et al. (2024) uses a discretionary accrual proxy unlike conventional technical AIS quality measures
System quality	System quality; D&M system quality	Dependability/reliability, flexibility, ease of use, accessibility, response speed, availability/up time, integration	Al-Hattami (2024), Lutfi et al. (2022), Hang & Kim (2025), Binh et al. (2026), Diavastis et al. (2024), Wang & Zhu (2025), Al Astal & Ali (2025)	MODERATE-HIGH	Sometimes a component of broader AIS quality; elsewhere a separate construct

Construct	Author labels used	Recurring dimensions / operationalization	Representative studies	Consistency	Important ambiguity / caution
Information quality	Information quality; data quality	Relevance, accuracy, timeliness, completeness; sometimes reliability, clarity, consistency, understandability	Al-Hattami (2024), Octavia et al. (2026), Hoang et al. (2024), Lutfi et al. (2022), Hang & Kim (2025), Septriadi et al. (2020), Binh et al. (2026), Diavastis et al. (2024), Wang & Zhu (2025), Al Astal & Ali (2025), Zohry & Al-Dhubaibi (2024), Yuesti et al. (2024)	MODERATE-HIGH	Generic IQ, data quality, and accounting specific IQ are not interchangeable
Accounting information quality	Accounting information quality; quality of accounting information	Relevance, accuracy, timeliness, completeness; sometimes reliability, faithful representation, comparability, reporting form, usefulness	Monteiro et al. (2021), Ferreira da Silva et al. (2025), Monteiro et al. (2024), Jameel (2025), Anggraeni et al. (2021), Fitriati & Susanto (2017), Srimindarti et al. (2024), Fitriati & Mulyani (2015), Susanto & Meiryani (2018a, 2018b), Carolina et al. (2020), Anggraeni & Winarningsih (2021)	MODERATE	Usefulness is sometimes embedded and sometimes modeled separately

Construct	Author labels used	Recurring dimensions / operationalization	Representative studies	Consistency	Important ambiguity / caution
Financial information quality	Financial information quality	Reliability/faithful representation, relevance/comprehensibility/comparability depending on model	Monteiro et al. (2021), Monteiro et al. (2024)	Not separately rated	Must remain distinct from NFI quality where studies model both separately
Non-financial information quality	Non-financial information quality	Study specific non-financial information attributes / overall latent quality	Monteiro et al. (2021), Paula Monteiro et al. (2022), Tran Thanh Thuy (2025)	Not separately rated	Monteiro et al. (2021) shows a different relationship with decision making success than FI quality
AIS success	AIS success; Accounting Information System Success	Often D&M based; may bundle quality, use, satisfaction or overall success	Al-Hattami (2024), Indrasti et al. (2020), Lutfi et al. (2022), Diavastis et al. (2024), Wang & Zhu (2025), Fitriati & Mulyani (2015)	LOW-MODERATE	Bundling differs across studies and reduces comparability
AIS effectiveness	AIS effectiveness; MAIS effectiveness; system competence /effectiveness	Overall effectiveness, flexibility, integration, user satisfaction, AIS performance, system capabilities	Hoang et al. (2024), Septriadi et al. (2020), Al Astal & Ali (2025), Zohry & Al-Dhubaibi (2024), Yuesti et al. (2024)	LOW	Must not be treated as synonymous with quality, success, use, satisfaction or performance

Construct	Author labels used	Recurring dimensions / operationalization	Representative studies	Consistency	Important ambiguity / caution
Decision making effectiveness	Decision Making Effectiveness	Direct latent decision effectiveness construct	Al-Hattami (2024)	Not separately rated	Do not generalize one DME operationalization to all decision constructs
Decision making success	Decision Making Success	Direct latent decision success construct	Monteiro et al. (2021), Paula Monteiro et al. (2022), Tran Thanh Thuy (2025)	Not separately rated	Information types and mediated structures differ
Decision support	Decision Making Support	Degree to which MAIS/AIS supports managerial decisions	Octavia et al. (2026)	Not separately rated	Trust is strongest in Octavia et al. (2026) but cannot be generalized as a universal mechanism
Specific decision outcomes	Inventory management; investment efficiency; FI usefulness; tactical/strategic support	Concrete decision or use outcomes rather than generic decision quality scales	Astuty et al. (2023), Myšková (2009), Pereira et al. (2024), Monteiro et al. (2024), Wongsim & Gao (2011a, 2011b)	Not separately rated	Should not be collapsed into a single generic "decision quality" variable

Construct	Author labels used	Recurring dimensions / operationalization	Representative studies	Consistency	Important ambiguity / caution
Organizational performance	Financial, non-financial, sustainability, business, operational outcomes	Study specific performance constructs, often downstream of quality or decisions	Monteiro et al. (2021), Hang & Kim (2025), Monteiro et al. (2024), Paula Monteiro et al. (2022), Wang & Zhu (2025), Al Astal & Ali (2025), Tran Thanh Thuy (2025), Zohry & Al-Dhubaibi (2024)	Not separately rated	Performance is distinct from decision making effectiveness/ success/support

Source: author's analysis.

Relationship Evidence and Gaps

The strongest recurring relationship linked AIS/system quality with information/accounting information quality. Eleven verified full text studies reported positive relationships across multiple settings and construct formulations, making this the only principal family graded strong. The pattern was not completely uniform. Monteiro et al. (2021), for example, reported a positive AIS quality relationship with financial information quality but no significant direct between AIS quality and non-financial information quality. The grade reflects relative cross study consistency while preserving information type and construct differences.

A smaller evidence stream linked AIS success with accounting information quality in two full text Indonesian studies (Indrasti et al., 2020; Fitriati & Mulyani, 2015). Organizational, control, technological, and user factors also recurred as antecedents of AIS/system quality, success, or effectiveness, including top management support, internal control, organizational factors, user capability, IT investment, and selected technologies. These antecedent paths were not uniformly significant: Indrasti et al. (2020) found no significant user competence on AIS success effect; Hoang et al. (2024) reported no significant relative advantage on AIS effectiveness effect; Novianty et al. (2018) reported a non-significant relationship between user ethics and MAIS quality relationship at abstract level; and Binh et al. (2026) found a negative moderating role of firm age on the IT investment effect.

Decision pathways were more heterogeneous. Information quality related constructs were associated with decision outcomes in nine studies (seven full text; two abstract level), but the relationship depended on the information and decision constructs modeled. Monteiro et al. (2021) reported a positive nonfinancial information quality and decision making success path and a nonsignificant relationship between financial information quality and decision making success. AIS/system quality was connected with decision outcomes in eight studies through direct, indirect, mediated, or specific decision structures. Astuty et al. (2023) examined inventory management through mediation, Pereira et al. (2024) examined investment outcomes using the atypical AIS quality proxy, and Al-Hattami (2024) positioned system quality within an AIS success chain rather than as a simple direct system quality and decision effectiveness path.

User and use related variables formed an additional mechanism family. In four full text studies, system use, satisfaction, trust, or utilization were associated with decision outcomes. Octavia et al. (2026) identified trust as the strongest direct predictor of decision support, while system use was statistically significant in the direction opposite to the hypothesis. Lutfi et al. (2022) found information quality and system quality positively associated with AIS use, service quality non-significant for AIS use, and supported paths from use to satisfaction and from use/satisfaction to decision quality. These mechanisms were recurrent but not interchangeable or universal.

Downstream performance evidence was also qualified. Four full text studies linked decision related constructs with financial or non-financial organizational outcomes, while six studies connected AIS, information quality, or effectiveness constructs with performance. Paula Monteiro et al. (2022) reported no significant direct nonfinancial information quality and non-financial performance, Wang and Zhu (2025) reported selected non-significant system quality/satisfaction and use intention/ performance paths, and Zohry and Al-Dhubaibi (2024) reported unsupported mediation despite significant direct relationships. Performance evidence does not substitute for direct evidence about decision quality.

Table 3 consolidates the principal relationship families, evidence status, counterevidence, and strength judgments. The complete antecedent -quality - information – mechanism- decision - performance sequence is not established as causal. The evidence gaps that follow from Tables 1, 2, and 3 concern construct boundaries, measurement transparency, direct decision testing, mechanisms, theory alignment, method, and cross context validation; these are developed in the Discussion rather than repeated as a second results narrative.

Table 3. Relationship Level Evidence Synthesis

Relationship	Supporting studies	Evidence status	Recurring finding	Counterevidence / qualification	Evidence strength
AIS/system quality →	**n=11:** Monteiro et al. (2021);	11 FT	Repeated positive	Monteiro et al. (2021): AIS quality	**STRONG**

Relationship	Supporting studies	Evidence status	Recurring finding	Counterevidence / qualification	Evidence strength
information/accounting information quality	Susanto & Meiryani (2018b); Monteiro et al. (2024); Paula Monteiro et al. (2022); Anggraeni et al. (2021); Fitriati & Susanto (2017); Srimindarti et al. (2024); Tran Thanh Thuy (2025); Susanto & Meiryani (2018a); Carolina et al. (2020); Anggraeni & Winarningsih (2021)		relationships across multiple settings	→ FI quality positive, but direct AIS quality → NFI quality NS; construct definitions vary	
AIS success → accounting information quality	**n=2:** Indrasti et al. (2020); Fitriati & Mulyani (2015)	2 FT	Both report positive relationships	Both are Indonesian organizational contexts; Indrasti et al. (2020) contains differentiated antecedent effects	**MODERATE**
Organizational/control/user/technology antecedents → AIS/system quality/success/effectiveness	**n=14:** Susanto & Meiryani (2018b), Indrasti et al. (2020), Hoang et al. (2024), Ferreira da Silva et al. (2025),	12 FT + 2 A	Top management support, internal control, culture/commitment/structure, user	Indrasti et al. (2020) user competence→AIS success NS; Hoang et al. (2024) relative advantage→AIS effectiveness NS; Novianty et al. (2018)	**MODERATE**

Relationship	Supporting studies	Evidence status	Recurring finding	Counterevidence / qualification	Evidence strength
	Nyahuna & Doorasamy (2024), Novianty et al. (2018), Binh et al. (2026), Anggraeni et al. (2021), Fitriati & Susanto (2017), Srimindarti et al. (2024), Fitriati & Mulyani (2015), Susanto & Meiryani (2018a), Carolina et al. (2020), Anggraeni & Winarningsih (2021)		capability, IT investment and selected technologies recur	user ethics→MAIS quality NS; Binh et al. (2026) firm age negatively moderated IT investment effect	
Information quality related pathways → decision outcomes	**n=9:** Monteiro et al. (2021); Al-Hattami (2024); Octavia et al. (2026); Lutfi et al. (2022); Septriadi et al. (2020); Wongsim & Gao (2011a); Wongsim & Gao (2011b); Paula Monteiro	7 FT + 2 A	Positive direct or mediated decision related associations recur	Monteiro et al. (2021): FI quality→DMS NS while NFI quality→DMS positive; decision constructs differ substantially	**MODERATE**

Relationship	Supporting studies	Evidence status	Recurring finding	Counterevidence / qualification	Evidence strength
	et al. (2022); Tran Thanh Thuy (2025)				
AIS/system quality → decision outcomes, direct or mediated	**n=8:** Astuty et al. (2023); Al-Hattami (2024); According to Lutfi et al. (2022); Pereira et al. (2024); Novianty et al. (2018); Monteiro et al. (2024); Paula Monteiro et al. (2022); Train Thanh Thuy (2025)	7 FT + 1 A	Multiple direct, mediated, or specific decision relationships	Al-Hattami (2024) does not test a simple direct system quality→DME path; Pereira et al. (2024) uses an atypical proxy and reports mixed investment findings	**MODERATE**
System use / satisfaction / trust → decision outcomes	**n=4:** Al-Hattami (2024); Octavia et al. (2026); Lutfi et al. (2022); Septriadi et al. (2020)	4 FT	Use, satisfaction, trust, or utilization recur as decision relevant mechanisms	Octavia et al. (2026) system use sign contrary to hypothesis; Lutfi et al. (2022) service quality → AIS use NS, while information quality and system quality → use, use → satisfaction, and use/satisfaction → decision quality were significant	**MODERATE**
Decision related constructs → organizational	**n=4:** Monteiro et al. (2021); Monteiro et al. (2024); Paula	4 FT	Positive downstream performance	Small heterogeneous evidence base; Paula Monteiro et al. (2022) NFI quality did not	**MODERATE**

Relationship	Supporting studies	Evidence status	Recurring finding	Counterevidence / qualification	Evidence strength
performance	Monteiro et al. (2022); Tran Thanh Thuy (2025)		associations occur in several models	directly affect performance	
AIS/information quality/effectiveness → organizational performance	**n=6:** Hang & Kim (2025); Monteiro et al. (2024); Wang & Zhu (2025); Al Astal & Ali (2025); Tran Thanh Thuy (2025); Zohry & Al-Dhubaibi (2024)	5 FT + 1 A	Positive direct/indirect performance associations occur across several settings	Wang & Zhu (2025) system quality→satisfaction NS and intention to use→economic/social performance NS; Zohry & Al-Dhubaibi (2024) proposed mediation pathways unsupported	**MODERATE**
Entire antecedent → quality → information → decision → performance pathway	Multiple component studies	Predominantly FT, but components differ	Individual segments receive differing levels of support	Predominantly cross sectional evidence, heterogeneous constructs, and unsupported/conditional paths prevent full causal chain inference	**NOT ESTABLISHED AS CAUSAL**

Note. FT = Verified Fulltext; A = Verified Abstract — Limited Extraction; NS = non-significant.

Source: author's analysis.

The strength labels in Table 3 describe relationship families. The designation “not established as causal” applies to the complete integrated pathway and doesn’t imply that non-significant or heterogeneous paths represent weaker positive effects.

DISCUSSION

Quality Architecture, Decision Pathways, and Integrative Synthesis

The synthesis supports a layered quality architecture but not a uniform causal chain. The comparatively stable AIS/system quality and information/accounting information quality relationship is consistent with the conceptual distinction between technical system

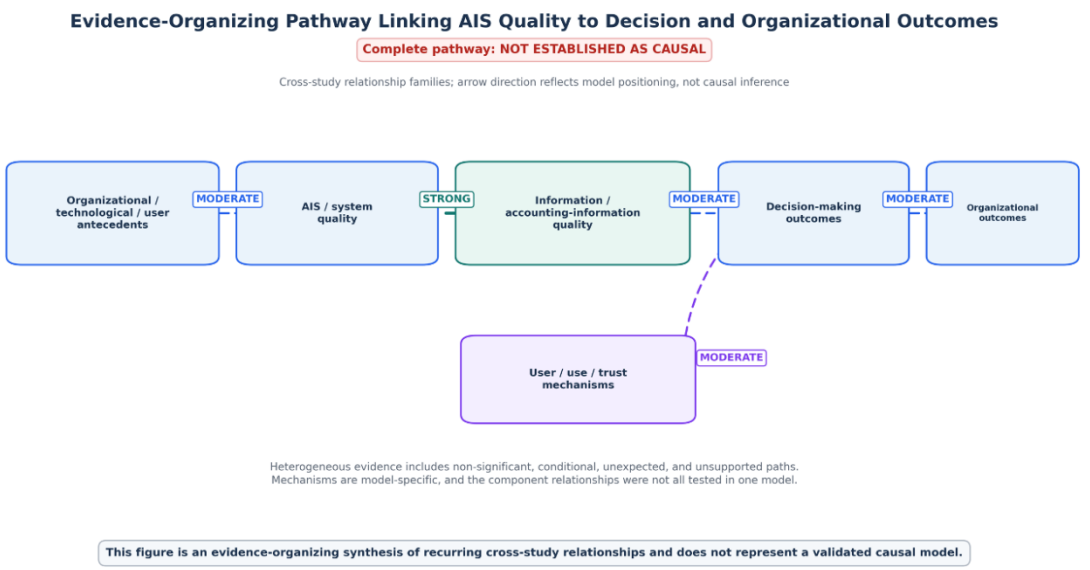
characteristics and information outputs (Petter et al., 2008; Gorla et al., 2010). This distinction matters because the two layers imply different diagnoses: limited reliability, integration, flexibility, accessibility, or usability concerns the operating environment, whereas limited relevance, accuracy, completeness, or timeliness concerns the information delivered to users. A study need not adopt one standard scale, but the layer represented by each construct must be clear before downstream relationships can be compared.

The principal cumulative problem is not heterogeneity itself, but heterogeneity hidden behind similar labels. AIS quality can denote conventional technical properties, broad latent system measures, or, as in Pereira et al. (2024), an atypical accounting quality proxy. AIS success and AIS effectiveness can also occupy different model positions. Transparent definitions, dimensions, and model roles would make legitimate theoretical variation easier to distinguish from terminological inconsistency. Forced harmonization would solve the labeling problem only by erasing information needed for comparison.

Downstream decision evidence is less stable because better systems and better information do not automatically demonstrate better decisions. A study may establish that a system is reliable or that its information is relevant without observing whether managers used the information, what decision was made, or whether the decision outcome improved. Separating the 9 directly measured, 5 specific, and 22 context/background studies changes the evidentiary interpretation: decision rhetoric can motivate AIS research, but only measured decision constructs or bounded decision outcomes support direct decision claims.

The mechanism evidence reinforces this caution. Trust, use, satisfaction, usefulness, and information type recur across models, but their effects are context and specification dependent (Monteiro et al., 2021; Lutfi et al., 2022; Octavia et al., 2026). Monteiro et al. (2021) further demonstrates that financial and non-financial information can behave differently within the same model. That contrast should not be generalized into a ranking of information types; it shows instead that decision relevance depends on the information construct and task being modeled. Likewise, an unexpected coefficient or unsupported mediation cannot be converted into support for the proposed mechanism simply because other direct paths are significant.

Organizational performance is best treated as a downstream domain rather than a proxy for decision effectiveness. Significant performance associations do not reveal automatically whether the decision process improved, and unsupported mediation prevents a direct quality performance relationship from validating the entire proposed sequence. Figure 5 summarizes recurring relationship segments while preserving their different evidence strengths and counterevidence. Only the quality to information relationship family was classified as strong; the other principal relationship families remained moderate.



Source: author's analysis., October 1, 2026

Figure 5: Evidence Organizing Pathway for AIS Quality and Organizational Outcomes

The bibliometric analysis complements rather than validates this pathway. The co-occurrence network shows that quality, decision, control, performance, and digital concepts occupy related thematic regions, while the overlay places several digital and decision related terms later in the publication period. Prior reviews similarly identify technological and institutional change as important AIS contexts (Han et al., 2023; Schiavi et al., 2024). These patterns justify retesting existing constructs and mechanisms in evolving digital settings; they don't demonstrate that digitalization changes the relationships summarized in Table 3.

Implications and Future Research

Conceptual and measurement work should identify the focal construct, its model position, theoretical origin, and reported dimensions or items sufficiently for replication. Technical system properties, generic information quality, accounting information quality, AIS success, and AIS effectiveness should remain distinct unless a study explicitly theorizes a higher order construct. Atypical operationalizations should be justified rather than retrospectively aligned with conventional technical measures.

Decision focused research should distinguish decision effectiveness, success, support, usefulness, and concrete decision tasks, then test the mechanism linking upstream quality to that outcome. Trust, use, satisfaction, information type, mediation, and moderation are plausible candidates where theory supports them, but the present evidence does not justify a universal mediator. Inventory, investment, tactical, and strategic settings are especially useful because the decision input, user, process, and outcome can be specified more clearly than in general statements that AIS improves decisions.

Theory should connect mechanism, construct definition, operationalization, hypothesis, and outcome rather than serve only as a label. Survey and SEM family designs remain valuable for latent constructs and multivariate associations, but complementary longitudinal or panel evidence, objective system/process data, field designs, qualitative process analysis, and mixed methods would strengthen temporal and mechanism specific inference. Pereira et al. (2024) and the time lagged elements in Tran Thanh Thuy (2025) illustrate alternative designs without implying that the dominant survey evidence is invalid.

Cross context research should test rather than assume generalizability. Concentration in Indonesia, Portugal, and Vietnam provides depth in those settings but leaves fewer direct comparisons across institutional, sectoral, national, and technological environments. Low publication counts elsewhere do not automatically define country level gaps. More informative designs would test whether construct meanings, measurement properties, and relationship segments remain stable across contexts.

Table 4. Evidence Based Research Gaps and Future Research Directions

Gap domain	Research gap	Evidence basis	Qualification	Future research direction
Conceptual	Boundaries among AIS quality, system quality, AIS success and AIS effectiveness remain fragmented	Overlapping labels map to different construct architectures and model roles	Heterogeneity can reflect legitimate research questions; the issue is comparability rather than one definition being inherently incorrect	Define construct boundaries explicitly and justify terminology/model position
Measurement	AIS quality operationalization is inconsistent	Technical dimensions recur, but broad latent constructs, incomplete dimension reporting and atypical proxies also occur	Absence of reported items does not itself prove poor measurement	Use transparent construct specific scales and report dimensions/items sufficiently for replication

Gap domain	Research gap	Evidence basis	Qualification	Future research direction
Empirical decision evidence	Direct decision testing remains limited relative to decision making rhetoric	9 direct + 5 specific decision studies versus 22 background only studies	Decision relevant studies themselves use heterogeneous outcomes	Measure decision effectiveness, success, support or concrete decisions directly
Mechanisms	Quality → decision → performance mechanisms are not uniformly established	Mixed direct/indirect findings in Monteiro et al. (2021), Al-Hattami (2024), Octavia et al. (2026), Lutfi et al. (2022), Monteiro et al. (2024), Paula Monteiro et al. (2022), Tran Thanh Thuy (2025) and Zohry & Al-Dhubaibi (2024)	Different models test different mechanisms and outcomes	Test clearly specified trust, use, satisfaction, usefulness, information type, mediation and moderation mechanisms
Theory	Theoretical integration is uneven	D&M/IS success = 12; no explicit named theory = 10; theory unavailable for 7 abstract only studies	Abstract only reports must not be classified as theory free	Align theoretical mechanisms explicitly with construct definitions and tested relationships
Method	Evidence is concentrated in survey/questionnaire and SEM family designs	32/36 survey/questionnaire; 22/36 SEM family; Pereira et al. (2024) principal panel case; Tran Thanh Thuy (2025) contains time lagged elements	Concentration limits causal/temporal inference but does not invalidate existing evidence	Expand longitudinal/panel, objective system/process data, logs, field designs, qualitative/process research and mixed methods

Gap domain	Research gap	Evidence basis	Qualification	Future research direction
Context	Cross context validation remains limited	Indonesia, Portugal and Vietnam account for 23/36 studies	Low publication counts in other countries are not automatically a research gap	Replicate established relationships across sectors/countries and conduct explicit comparative tests

Source: author's analysis.

Limitations

Four limitations bound the synthesis. Scopus and the retained TITLE-ABS-KEY strategy define the coverage boundary, so relevant studies indexed only elsewhere or using substantially different terminology may be absent. The 82 record sensitivity search was diagnostic only; because its exact query text is not recoverable, that comparison cannot be replicated exactly. Data were extracted on 1 October 2026, making 2026 a partial publication year.

Bibliometric outputs are time and parameter sensitive. Citation counts represent a snapshot rather than methodological quality, and the Author keyword network excludes singleton terms. Cluster and overlay patterns depend on author terminology, normalization, counting, and threshold decisions. Several VOSviewer settings and the complete thesaurus are not preserved in the surviving record and were not reconstructed; this limits exact recreation of the map while leaving the reported exports available for interpretation.

Systematic evidence varies in depth, design, construct operationalization, and context. Seven of 36 studies are abstract level only, 32 use survey/questionnaire data, 22 use SEM family methods, and 23 come from Indonesia, Portugal, or Vietnam. These patterns constrain detailed extraction, temporal/causal inference, and broad cross context generalization, but they do not invalidate the underlying studies. The synthesis therefore uses source specific terminology, explicit evidence status labels, and visible counterevidence.

The documented review controls don’t include independent dual screening, an inter reviewer agreement statistic, or a separate study level risk of bias instrument. Interpretive coding and relationship family grading retain reviewer judgment despite structured extraction and claim to source controls. The strength categories of strong, moderate, and limited should be interpreted as relationship level summaries of directness, consistency, replication, contextual diversity, and counterevidence rather than as quality ratings of individual studies.

CONCLUSIONS

This bibliometric systematic review demonstrates the growing development of Accounting Information Systems (AIS) research, particularly concerning system quality, information quality, and decision-making. The findings identify the relationship between AIS/system quality and accounting information quality as the most consistent, while associations with decision-making and organizational performance remain heterogeneous and context dependent. Conceptual distinctions among AIS quality, system quality, AIS success, and AIS effectiveness also require greater clarity. This study contributes a construct-aware synthesis that distinguishes decision outcomes from organizational performance without assuming causal relationships. Nevertheless, the findings are limited by Scopus database coverage, variations in evidence depth, conceptual heterogeneity, and methodological concentration. Future research should prioritize consistent construct measurement, direct examination of decision-making mechanisms, methodological diversification, and cross-context validation to strengthen the empirical and theoretical foundations of AIS research.

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